

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Spirit Lake</div> <div>CITY OF <u>Spirit Lake</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203000700000</div> <div>City Clerk</div> <div>1803 Hill Avenue</div> <div>Spirit Lake, IA 51360</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,202,054		2,202,054	2,209,044
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,202,054		2,202,054	2,209,044
Delinquent property taxes		0		0	0
TIF revenues		2,313,442		2,313,442	2,420,000
Other city taxes		1,254,330	0	1,254,330	1,255,957
Licenses and permits		36,323	0	36,323	49,800
Use of money and property		7,427	19,760	27,187	20,000
Intergovernmental		2,745,066	0	2,745,066	2,927,126
Charges for fees and service		29,362	3,241,138	3,270,500	3,261,800
Special assessments		0	0	0	0
Miscellaneous		97,616	81,785	179,401	244,388
Other financing sources		8,789,021	545,997	9,335,018	9,450,645
Total revenues and other sources		17,474,641	3,888,680	21,363,321	21,838,760
Expenditures and Other Financing Uses					
Public safety		1,169,591	0	1,169,591	1,208,369
Public works		908,358	0	908,358	1,033,846
Health and social services		33,725	0	33,725	36,574
Culture and recreation		632,133	0	632,133	724,624
Community and economic development		717,713	0	717,713	737,683
General government		379,224	0	379,224	434,458
Debt service		6,498,858	0	6,498,858	6,504,392
Capital projects		3,951,169	0	3,951,169	4,121,000
Total governmental activities expenditures		14,290,771	0	14,290,771	14,800,946
Business type activities		0	2,505,973	2,505,973	2,779,136
Total ALL expenditures		14,290,771	2,505,973	16,796,744	17,580,082
Other financing uses, including transfers out		3,722,986	804,492	4,527,478	4,540,617
Total ALL expenditures/And other financing uses		18,013,757	3,310,465	21,324,222	22,120,699
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-539,116	578,215	39,099	-281,939
Beginning fund balance July 1, 2014		3,389,353	3,276,189	6,665,542	6,665,542
Ending fund balance June 30, 2015		2,850,237	3,854,404	6,704,641	6,383,603
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 28,950,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,805,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 23,949,777
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Gregg L. Owens			712	336-1871	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF Spirit Lake						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,728,680	400,425		72,949			2,202,054			2,202,054	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,728,680	400,425		72,949	0		2,202,054		T01	2,202,054	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,728,680	400,425		72,949	0	0	2,202,054			2,202,054	6
7	TIF revenues			2,313,442				2,313,442		T01	2,313,442	7
8	Other city taxes											
8	Utility tax replacement excise taxes	53,594	12,385		1,495			67,474		T15	67,474	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	39,053						39,053		T15	39,053	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	5,778						5,778		T19	5,778	12
13	Hotel/motel tax	81,319						81,319		T19	81,319	13
14	Other local option taxes	1,060,706						1,060,706		T09	1,060,706	14
15	TOTAL OTHER CITY TAXES	1,240,450	12,385	0	1,495	0	0	1,254,330	0		1,254,330	15
16	Section B - LICENSES AND PERMITS	36,323						36,323		T29	36,323	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,333	522	1,733	608	871		7,067	10,760	U20	17,827	18
19	Rents and royalties							0	9,000	U40	9,000	19
20	Other miscellaneous use of money and property	360						360		U20	360	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	3,693	522	1,733	608	871	0	7,427	19,760		27,187	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					967,997		967,997		B89	967,997	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	FEMA	50,781						50,781			50,781	32
33	Total Federal grants and reimbursements	50,781	0	0	0	967,997	0	1,018,778	0		1,018,778	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Spirit Lake		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		503,483					503,483		C46	503,483	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,200				441,657		445,857		C89	445,857	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority	395,000						395,000		C89	395,000	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	61,065	14,111	2,444	1,729			79,349		C89	79,349	54
55	FEMA	6,399						6,399			6,399	55
56	Library Direct State Aid	2,088						2,088			2,088	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	468,752	517,594	2,444	1,729	441,657	0	1,432,176	0		1,432,176	60
61												61
62	Local grants and reimbursements											62
63	County contributions					215,487		215,487			215,487	63
64	Library service	37,100	2,798					39,898		D89	39,898	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Police School/Orleans	38,727						38,727		D89	38,727	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	75,827	2,798	0	0	215,487	0	294,112	0		294,112	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	595,360	520,392	2,444	1,729	1,625,141	0	2,745,066	0		2,745,066	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,995,645	A91	1,995,645	73
74	Sewer							0	330,056	A8Ø	330,056	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	915,437	A81	915,437	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Spirit Lake		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	15,095						15,095		A89	15,095	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	8,818						8,818		A89	8,818	99
100	Park, recreation, and cultural charges	2,516						2,516		A61	2,516	100
101	Animal control charges	2,879						2,879		A89	2,879	101
102	Other charges - Specify							0			0	102
103	Misc Copies	54						54			54	103
104	TOTAL CHARGES FOR SERVICE	29,362	0	0	0	0	0	29,362	3,241,138		3,270,500	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	7,320	11,426					18,746		U99	18,746	108
109	Deposits and sales/fuel tax refunds	4,472						4,472	13,602	U99	18,074	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	42,701	4,441					47,142		U30	47,142	111
112	Internal service charges							0	37,998	NR	37,998	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds & Reimbursements	26,621	635					27,256	30,185		57,441	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	81,114	16,502	0	0	0	0	97,616	81,785		179,401	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Spirit Lake						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,714,982	950,226	2,317,619	76,781	1,626,012	0	8,685,620	3,342,683		12,028,303	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				3,267,027	1,540,513		4,807,540		NR	4,807,540	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	618,221	60,000		781,876	136,531		1,596,628	395,997		1,992,625	127				
128	Internal TIF loans and transfers in				2,384,853			2,384,853	150,000		2,534,853	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	618,221	60,000	0	6,433,756	1,677,044	0	8,789,021	545,997		9,335,018	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,333,203	1,010,226	2,317,619	6,510,537	3,303,056	0	17,474,641	3,888,680		21,363,321	132				
133												133				
134	Beginning fund balance July 1, 2014	1,386,465	700,178	606,245	-8,552	705,017	0	3,389,353	3,276,189		6,665,542	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,719,668	1,710,404	2,923,864	6,501,985	4,008,073	0	20,863,994	7,164,869		28,028,863	136				
137												137				
138												138				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF Spirit Lake							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	761,683	184,426					946,109		E62	946,109	2
3	Purchase of land and equipment	55,154						55,154		G62	55,154	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	11,434						11,434		E89	11,434	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	92,523						92,523		E24	92,523	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	3,630						3,630		E32	3,630	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	46,011	14,730					60,741		E66	60,741	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	970,435	199,156	0	0	0	0	1,169,591			1,169,591	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Spirit Lake		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	330,904	271,508					602,412		E44	602,412	42
43	Purchase of land and equipment	23,855						23,855		G44	23,855	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	3,200	185,014					188,214		E44	188,214	48
49	Traffic control safety — Current operation		8,534					8,534		E44	8,534	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		45,451					45,451		E44	45,451	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		9,275					9,275		E81	9,275	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	6,000						6,000		E01	6,000	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	24,617						24,617		E89	24,617	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	388,576	519,782	0	0	0	0	908,358			908,358	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF Spirit Lake							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	33,725						33,725		E79	33,725	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	33,725	0	0	0	0	0	33,725			33,725	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Spirit Lake						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	209,758	63,060					272,818		E52	272,818	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	205,721	40,343					246,064		E61	246,064	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	113,251						113,251		E61	113,251	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	528,730	103,403	0	0	0	0	632,133			632,133	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	401,965						401,965		E89	401,965	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	23,398						23,398		E50	23,398	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	7,508						7,508		E29	7,508	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	95,170						95,170		E89	95,170	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			189,672				189,672		E89	189,672	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	528,041	0	189,672	0	0	0	717,713			717,713	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Spirit Lake						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	34,238	1,993					36,231		E29	36,231	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	156,444	37,299					193,743		E23	193,743	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,052						1,052		E25	1,052	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,039						17,039		E31	17,039	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	76,005	55,154					131,159		E89	131,159	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	284,778	94,446	0	0	0	0	379,224			379,224	176
177	Section G — DEBT SERVICE				6,498,858			6,498,858			6,498,858	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	6,498,858	0	0	6,498,858			6,498,858	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	E/W Trail, Pioneer Beach Trail, Hill Ave Sidewalk/Trail					148,137		148,137			148,137	184
185	City Hall					960,060		960,060			960,060	185
186	East Center Lake LID					294,635		294,635			294,635	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,402,832	0	1,402,832			1,402,832	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Southern Hills Phase III, Point of Pines II, Memorial Park					43,840		43,840			43,840	189
190	15th Street Reconstruction					2,254,030		2,254,030			2,254,030	190
191	East Lake Industrial Park					250,467		250,467			250,467	191
192	Subtotal TIF Capital Projects	0	0	0	0	2,548,337	0	2,548,337			2,548,337	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,951,169	0	3,951,169			3,951,169	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,734,285	916,787	189,672	6,498,858	3,951,169	0	14,290,771			14,290,771	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Spirit Lake					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,238,447	E91	1,238,447	198
199	Purchase of land and equipment							28,680	G91		28,680	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							122,474	E80		122,474	201
202	Purchase of land and equipment									G80	0	202
203	Construction							5,480	F80		5,480	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							805,156	E81		805,156	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Spirit Lake						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								277,555		277,555	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Insurance								28,181		28,181	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,505,973		2,505,973	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,734,285	916,787	189,672	6,498,858	3,951,169	0	14,290,771	2,505,973		16,796,744	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,188,133						1,188,133	804,492		1,992,625	255
256	Internal TIF loans/repayments and transfers out			2,534,853				2,534,853			2,534,853	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,188,133	0	2,534,853	0	0	0	3,722,986	804,492		4,527,478	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,922,418	916,787	2,724,525	6,498,858	3,951,169	0	18,013,757	3,310,465		21,324,222	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		793,617	199,339		56,904		1,049,860			1,049,860	264
265	Committed	349,812						349,812			349,812	265
266	Assigned	79,813						79,813			79,813	266
267	Unassigned	1,367,625			3,127			1,370,752			1,370,752	267
268	Total Governmental	1,797,250	793,617	199,339	3,127	56,904	0	2,850,237			2,850,237	268
269	Proprietary								3,854,404		3,854,404	269
270	Total ending fund balance June 30, 2015	1,797,250	793,617	199,339	3,127	56,904	0	2,850,237	3,854,404		6,704,641	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,719,668	1,710,404	2,923,864	6,501,985	4,008,073	0	20,863,994	7,164,869		28,028,863	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Spirit Lake

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,968,129

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,050,000	29U \$	39U \$ 245,000	49U \$	49U \$	49U \$ 1,805,000	49U \$	I91 \$ 32,055
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. G.O.	29,950,000	4,685,000	5,685,000	28,950,000				761,383
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	32,000,000	4,685,000	5,930,000	28,950,000	0	1,805,000	0	793,438

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	478,995,532	x .05 = \$	23,949,777

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 138,727	\$		6,565,914	6,704,641

REMARKS

V98

A portion of G.O. debt is annual appropriation.